



Ohio Revised Code

Section 4501.045 Distributing tax receipts from commercial vehicles.

Effective: September 29, 2017

Legislation: House Bill 49 - 132nd General Assembly

(A) All moneys received from the tax imposed by section 4503.02 of the Revised Code on commercial cars and buses that are registered in this state and that are not apportionable and to which the rates provided under divisions (A)(8) to (21) of section 4503.042 of the Revised Code apply, shall be distributed as follows:

(1) First, forty-two and six-tenths per cent shall be deposited in the state treasury to the credit of the public safety - highway purposes fund created by section 4501.06 of the Revised Code, to be used solely for the purposes set forth in that section;

(2) Second, the balance remaining after distribution under division (A)(1) of this section shall be deposited to the credit of the auto registration distribution fund for distribution in the manner provided in sections 4501.03 and 4501.04 of the Revised Code.

(B) All moneys received from the tax imposed by section 4503.02 of the Revised Code on commercial cars and buses that are registered in this state and that are not apportionable and to which the rates provided under divisions (A)(1) to (7) and division (B) of section 4503.042 of the Revised Code apply, shall be deposited to the credit of the auto registration distribution fund for distribution in the manner provided in sections 4501.03 and 4501.04 of the Revised Code.

(C) All moneys received from the tax imposed by section 4503.02 of the Revised Code on trailers and semitrailers shall be deposited to the credit of the auto registration distribution fund for distribution in the manner provided in sections 4501.03 and 4501.04 of the Revised Code.
